

The school district may maintain a school district credit card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The superintendent may maintain a school district credit card for actual and necessary expenses incurred in the performance of the superintendent's duties. The board, upon the joint recommendation of the superintendent and the business manager, will establish reasonable credit limits for each purchase, transaction, card and/or account.

District credit cards will be issued and/or made available to employees and/or officers only for the time period and purpose for which they are needed. The district's administration, in consultation with the board, will determine which employees and/or officers will be issued and/or provided use of district credit cards and the time period that they are needed. Prior to issuing and/or providing use of a district credit card to an employee and/or officer, the employee and/or officer will be instructed and trained regarding the use of district credit cards and they will provide a written acknowledgement that they understand their responsibilities in regard to the use of district credit cards. Employees and/or officers will turn district issued and/or provided credit cards back to the district at the end of the time period for which they have been issued and/or provided or upon separation of employment. Use of district issued credit cards is a privilege and the superintendent may withdraw the privilege of using district issued credit cards at any time.

District credit cards will be used for the actual and necessary expenses incurred by the employee and/or officer in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to, fuel for the district transportation vehicles used for transporting students to and from school and for school-sponsored events, professional development of the employees and/or officers, and other expenses required by employees and/or officers in the performance of their duties.

District issued and/or provided credit cards may be used only for business purposes; only in conjunction with the employee's or officer's duties; and only in accordance with district policy and the law. The district will not regard expenses for one's own business-related use, such as lodging and meals while on approved business trips, as personal purchases/transactions, as long as such expenses are consistent with the district's travel and expense reimbursement policies, rules, and/or regulations. Any personal expenses which could and should be segregated from allowable business expense will be segregated from allowable business expense. The employee or officer will be responsible for payment or reimbursement of any personal expenses which could and should be segregated from allowable business expenses, regardless of whether the personal expenses were segregated or were not segregated.

Original itemized receipts for each purchase/transaction that document the purpose for which the card was used and who used the card will be required for all purchases/transactions indicating the date, purpose and nature of the expense for each claim item. All documentation regarding any purchases/ transactions will be required to be turned into the district's business office within five (5) business days of the purchase/transaction. In exceptional circumstances, the superintendent or board may allow a claim without proper receipt. Written documentation

explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

The district will review and reconcile district credit card statements and purchases/transactions on a monthly basis and will verify that any items that were purchased were actually received. The district will take action to follow up on any identified discrepancies in a timely manner. No employee or officer will be allowed to review and approve their own purchases/transactions. All credit card balances will be paid in full on a monthly basis.

If an employee or officer loses a district issued credit card or has a district issued credit card stolen, the employee or officer must report the loss or theft of the credit card to the district immediately. Upon report of a lost or stolen credit card, the district will notify the issuer of the card of the loss or theft and cancel the card.

If an employee or officer uses a district issued credit card for personal purchases/transactions in violation of this policy, the cost of such purchases/transactions will be the financial responsibility of that employee or officer and the employee or officer will be expected to reimburse the district for the full amount of the unauthorized purchase/transaction. In addition to financial responsibility for any purchases/transactions an employee makes with a company credit card in violation of this policy, such actions may result in revocation of card privileges and/or disciplinary or other legal action, depending upon the severity and nature of the offense.

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